



STATE OF OKLAHOMA
OFFICE OF THE STATE AUDITOR & INSPECTOR

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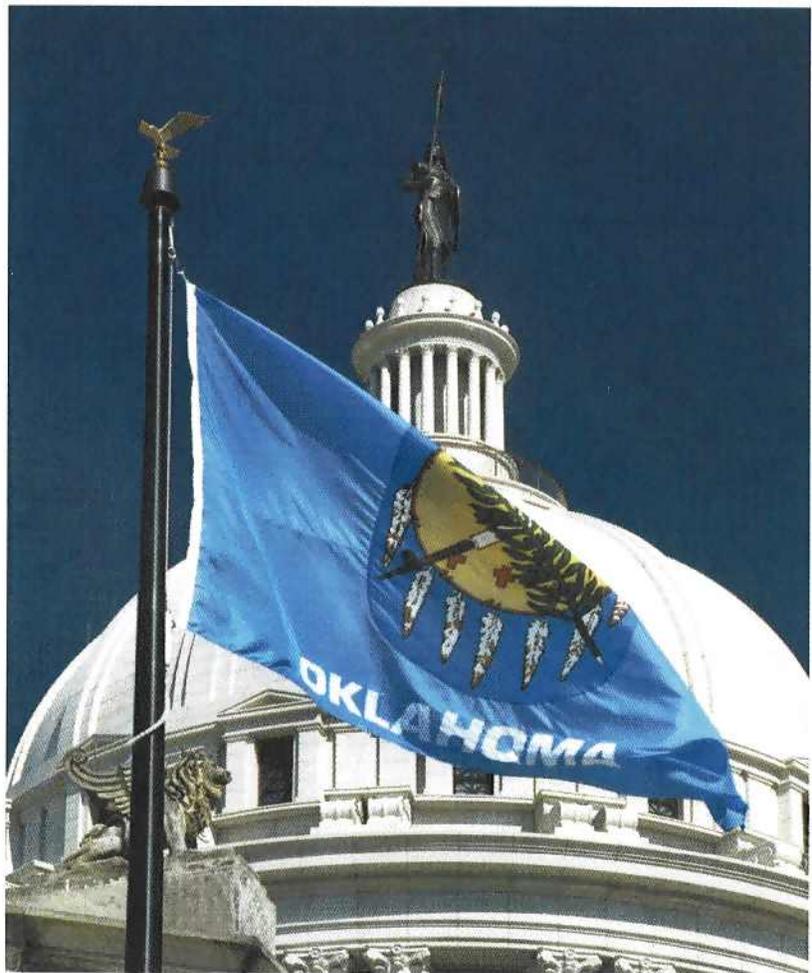
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DISTRICT COURTS

REPORT ON AGREED-UPON PROCEDURES

JULY 1, 2003 THROUGH JUNE 30, 2005



JEFF A. McMAHAN, CFE
OKLAHOMA STATE AUDITOR & INSPECTOR

District Courts
Agreed-upon Procedures Report
For the Periods
July 1, 2003 to June 30, 2005

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

August 7, 2006

TO THE ADMINISTRATOR OF THE DISTRICT COURTS

Transmitted herewith is the report on agreed-upon procedures of the District Courts.

The Office of the State Auditor and Inspector is committed to serve the public interest by providing independent oversight and by issuing reports that serve as a management tool to the State. Our goal is to ensure a government that is accountable to the people of the State of Oklahoma.

We wish to take this opportunity to express our appreciation to the agency's staff for the assistance and cooperation extended to our office during the course of our engagement.

Sincerely,

A handwritten signature in blue ink that reads "Jeff A. McMahan".

JEFF A. McMAHAN
State Auditor and Inspector

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Background

The District Courts of the State of Oklahoma are the successors to the statehood courts of general jurisdiction. The mission of the courts is to ensure a fair and timely hearing of all causes, matters, and proceedings which come before them.

Key Staff

HOWARD CONYERS.....ADMINISTRATOR
LIN BUCHANAN.....CHIEF FISCAL OFFICER



STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

**Howard Conyers, Administrator
District Courts**

We have performed the procedures enumerated below, which were agreed to by management of the District Courts, solely to assist you in evaluating the effectiveness of your internal controls over the receipt and disbursement process and in determining whether selected receipts and disbursements and personal service cost budgetary comparisons are supported by underlying records for the period July 1, 2003 through June 30, 2005. This agreed-upon procedures engagement was conducted in accordance with standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. The sufficiency of these procedures is solely the responsibility of the specified parties in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

1. We performed procedures over the Court's receipts and disbursements with respect to internal controls in the following areas:
 - Accounting functions were properly segregated;
 - Receipts were issued for cash and/or checks received;
 - Incoming checks were restrictively endorsed upon receipt;
 - Receipts not deposited daily were safeguarded;
 - Voided receipts were retained;
 - Receipts and disbursements were reconciled to Office of State Treasurer and Office of State Finance records;
 - Disbursements were supported by an original invoice;
 - Timesheets were prepared by employees and approved by supervisory personnel;

With respect to the procedures described, there were no findings.

2. We judgmentally selected 4 vouchers and randomly selected 33 vouchers for FY 2004 and randomly selected 25 vouchers for FY 2005, and:
 - Agreed the voucher amount to the invoice amount;
 - Agreed the voucher amount and payee to the CORE system;
 - Compared the nature of the purchase to the account code description to determine consistency.

With respect to the procedures described, there were no findings.

3. We compared current year personnel service costs (accounts 511XXX, 512XXX, 513XXX) to current year budgeted costs to determine actual costs did not exceed budget.

There were no findings as a result of applying the comparisons.

We were not engaged to, and did not, conduct an examination or a review, the objective of which would be the expression of an opinion or limited assurance on the cash, receipts, and disbursements for the agency. Accordingly,

we do not express such an opinion or limited assurance. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We have also compiled Schedules of Receipts, Disbursements and Changes in Cash from information obtained from the statewide CORE accounting system, which is presented in the "Other Information" section. The schedules, compiled for fiscal years 2004 and 2005 in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, have been included for informational purposes only. A compilation is limited to presenting financial information that is the representation of management. We have not audited or reviewed the accompanying Schedules of Receipts, Disbursements, and Changes in Cash, and accordingly, do not express an opinion or any other form of assurance on them.

This report is intended solely for the information and use of management of the Board and should not be used for any other purpose. This report is also a public document pursuant to the Oklahoma Open Records Act (51 O.S. § 24A.1 et seq.), and shall be open to any person for inspection and copying.



JEFF A. McMAHAN
State Auditor and Inspector

June 9, 2006

Other Information

District Courts

**SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH
FOR THE YEAR ENDED JUNE 30, 2004 - UNAUDITED**

RECEIPTS:

State Appropriations	<u>\$ 41,100,774</u>
Total Receipts	<u>41,100,774</u>

DISBURSEMENTS:

Disbursements	
Personnel	40,521,298
Travel	179,442
Payments to Local Governments	130,994
Library Equip-Resources	99,000
Administrative Expenses	63,113
Professional Services	17,700
Rent	10,311
Other	<u>24</u>
Total Disbursements	<u>41,021,882</u>

RECEIPTS OVER (UNDER)
DISBURSEMENTS

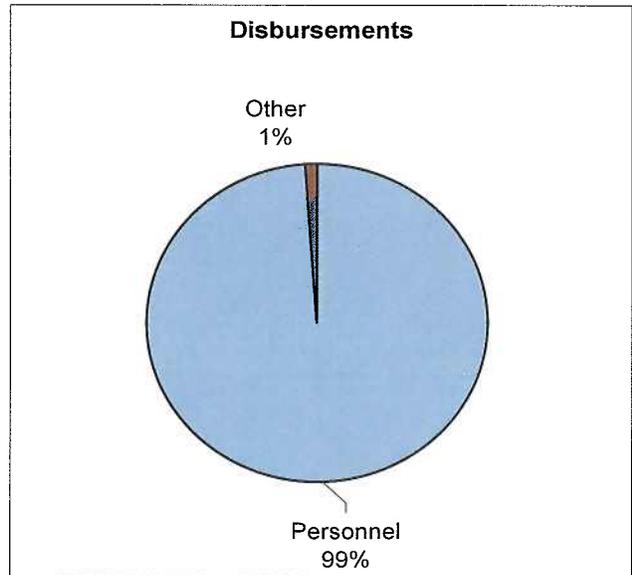
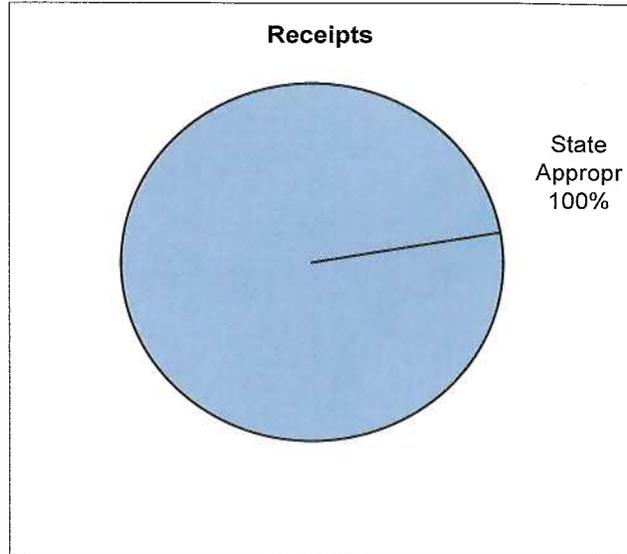
78,892

CASH - Beginning of year

1,063,218

CASH - End of year

\$ 1,142,110



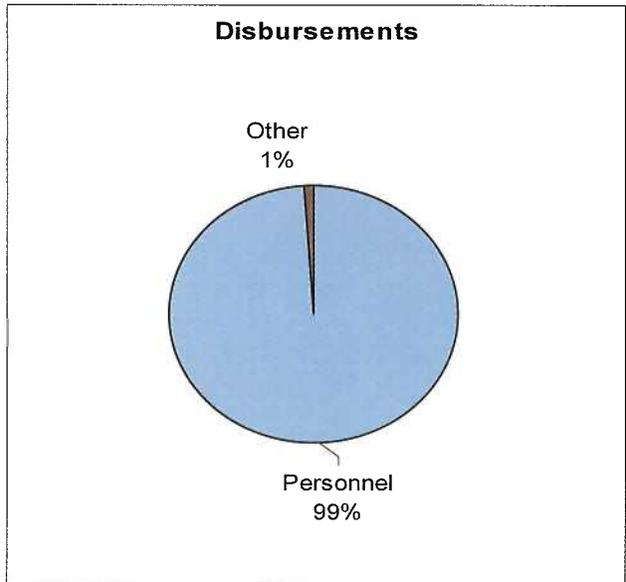
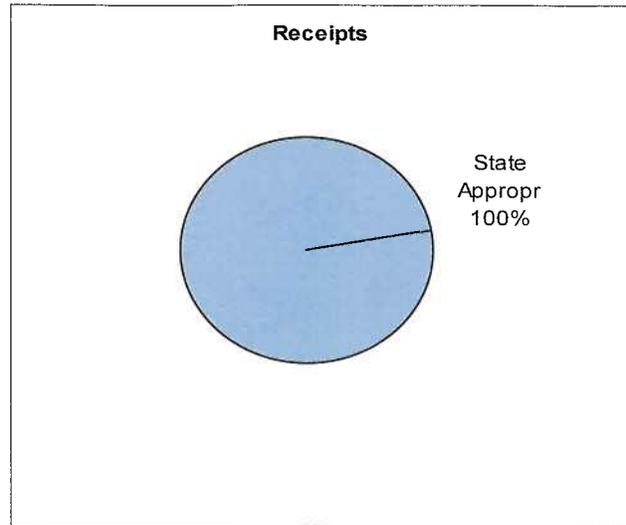
See Independent Accountant's Report

Solely for the information and use by the management of the District Court of Oklahoma and not intended to be and should not be used by any other party.

District Courts

**SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH
FOR THE YEAR ENDED JUNE 30, 2005 - UNAUDITED**

RECEIPTS:	
State Appropriations	<u>\$ 43,740,498</u>
Total Receipts	<u>43,740,498</u>
DISBURSEMENTS:	
Personnel	41,766,806
Travel	260,268
Payments to Local Gov./Refunds	147,681
Library Equip-Resources	117,000
Administrative Expenses	63,546
Rent	11,689
Other	<u>3,210</u>
Total Disbursements	<u>42,370,200</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,370,298
CASH - Beginning of year	1,142,110
CASH - End of year	<u><u>\$ 2,512,408</u></u>



See Independent Accountant's Report

Solely for the information and use by the management of the District Court of Oklahoma and not intended to be and should not be used by any other party.



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